

**Grant Parish Fire District Three
Grant Parish Police Jury**

December 31, 2021

**Grant Parish Fire District Three
Grant Parish Police Jury**

Table of Contents

	Page
Accountant’s Compilation Report.....	1
Fund Financial Statements-Governmental Fund:	
Governmental Fund Balance Sheet and Statement of Net Position	3
Statement of Activities.....	4
Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer	5
Budgetary Comparison Schedule.....	6



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Accountant's Compilation Report

To the Board of Directors
Grant Parish Fire District Three
Dry Prong, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant Parish Fire District Three, as of and for the year ended December 31, 2021, which collectively comprise the District's basic financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States require that fixed assets be depreciated. Management has informed us that Grant Parish Fire District Three does not depreciate fixed assets. The effects of this departure from generally accepted accounting principles have not been determined.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 6 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying schedule of compensation, benefits, and other payments to the chief executive officer on page 5 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Oestriecher & Company

Oestriecher & Company
Certified Public Accountants
Alexandria, Louisiana

June 17, 2022

Grant Parish Fire District Three
Governmental Fund Balance Sheet and Statement of Net Position
December 31, 2021

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 170,954	\$ -	\$ 170,954
Land	-	2,000	2,000
Other capital assets	-	740,097	740,097
TOTAL ASSETS	\$ 170,954	\$ 742,097	\$ 913,051
 LIABILITIES			
Payroll tax liabilities	\$ 702	\$ -	\$ 702
 FUND BALANCE/NET POSITION			
Unassigned	170,252	(170,252)	-
Total fund balance	170,252	(170,252)	-
 Total liabilities and fund balance	 \$ 170,954		
 Net position:			
Net investment in capital assets		742,097	742,097
Unrestricted		170,252	170,252
Total net position		\$ 912,349	\$ 912,349

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**Grant Parish Fire District Three
Statement of Activities
Year Ended December 31, 2021**

Expenses:

Public safety-fire protection:

Materials and services

\$ 83,867

Total program expenses

83,867

General revenues:

Ad valorem taxes

86,301

Interest income

61

Miscellaneous

26,279

Total general revenues

112,641

Increase in net position

28,774

Net position-beginning of the year

141,478

Net position-end of the year

\$ 170,252

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**Grant Parish Fire District Three
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended December 31, 2021**

	Chris Brunson
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expense	-
Special meals	-

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**Grant Parish Fire District Three
Budgetary Comparison Schedule
Year Ended December 31, 2021**

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Forestry Service Grant	\$ 5,300	\$ 5,300	\$ 5,304	\$ 4
Insurance rebate 2%	10,000	10,000	10,194	194
Miscellaneous	-	-	1,712	1,712
Ad valorem tax	84,000	84,000	86,301	2,301
Revenue sharing	<u>9,000</u>	<u>9,000</u>	<u>9,130</u>	<u>130</u>
TOTAL REVENUES	108,300	108,300	112,641	4,341
EXPENDITURES				
Public safety				
Salaries and payroll taxes	12,500	12,500	9,772	2,728
Other administrative expense	3,000	3,000	7,421	(4,421)
Training	1,000	1,000	-	1,000
Fuel	2,000	2,000	2,023	(23)
Tires	1,500	1,500	-	1,500
Building maintenance	6,000	6,000	2,649	3,351
Equipment purchased	22,500	22,500	11,566	10,934
Equipment repair	3,500	3,500	1,097	2,403
Hose inspection	10,000	10,000	8,879	1,121
Uniforms	1,000	1,000	-	1,000
Insurance	15,000	15,000	14,408	592
Office supplies	1,600	1,600	1,065	535
Postage	150	150	84	66
Truck maintenance	20,000	20,000	19,054	946
Electricity	2,250	2,250	2,166	84
Edispatch	-	-	768	(768)
Telephone	1,600	1,600	1,135	465
Water	350	350	347	3
Exterminating	100	100	-	100
First responder/Medical supplies	<u>3,250</u>	<u>3,250</u>	<u>1,433</u>	<u>1,817</u>
TOTAL EXPENDITURES	<u>107,300</u>	<u>107,300</u>	<u>83,867</u>	<u>23,433</u>
CHANGE IN FUND BALANCE	1,000	1,000	28,774	27,774
FUND BALANCE, BEGINNING OF YEAR	<u>141,478</u>	<u>141,478</u>	<u>141,478</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 142,478</u>	<u>\$ 142,478</u>	<u>\$ 170,252</u>	<u>\$ 27,774</u>

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